

Las Vegas Dissemination Company (LVDC)  
Pari-Mutuel Race System  
Suggested Trial Procedures

General

1. The Remote Mutuel Console (RMC) must be installed and functioning prior to the pari-mutuel trial period commencing.
2. Registered race book employees (Regulation 22.035) must provide close supervision of all writers and cashiers involved in the off-track pari-mutuel operation.

Pari-Mutuel System and RMC

1. All auditing procedures must be performed from the reports produced by the RMC.
2. For one writer and one cashier station (single station if cash/sell) each day, accounting or auditing personnel shall:
  - a. Foot sells (write) and cashes (payouts) for one station rotated on a daily basis from the Transaction File Search Report (Writer/Cashier Report), and trace totals to the Teller Balance Report.
  - b. Foot all teller sold amounts on the Teller Balance Report and trace the total to the Session Sales Summary. Foot all teller cashed amounts on the Teller Balance Report and trace the total to the Cashed Tickets Report.
  - c. Foot the Canceled Tickets Report and trace totals to the Teller Balance Report and the Session Sales Summary.
  - d. Foot the Session Sales Summary and trace totals to the Daily Recap Report and Reconciliation Report.
  - e. For one track per day, foot the Cashed Tickets Report for the current day's pays and previous winner's pays on the current day, and trace totals to the Daily Recap Report and Reconciliation Report.
  - f. Foot the Refunded Tickets Report and trace totals to the Daily Recap Report.
  - g. Recompute totals on the Daily Recap Report and Reconciliation Report for accuracy.

- h. Review future reports generated by the pari-mutuel system for proper handling of future wagers.
- 3. Foot one Outsbook Ticket Report and trace totals to the Daily Recap Report.
- 4. For all pari-mutuel transactions each day, accounting or auditing personnel shall:
  - a. Regrade a 1% sample of winning tickets using the Public Results Information Report during the race audit process for verification of payout amounts.
  - b. Review a 1% sample of voids (cancels) on the Transaction File Search Report (Writer/Cashier Report) for propriety and regulation compliance.
  - c. Trace teller (writer/cashier) cash turn-in to the Teller Balance Report.
  - d. Trace the total deposit or funds owed per the Reconciliation Report to the bank money transfer receipt.

Miscellaneous

- 1. Review exception reports on a daily basis for propriety of transactions and unusual occurrences. Any follow-up which is performed is to be documented.